
Consortiums

This article serves as a reminder that consortiums are reportable entities to TFFR. A 1991 ruling from the North Dakota Attorney General's Office concluded that an interim school district (consortium) has the same powers and duties of a school district. In addition, the definition of "teacher" in NDCC 15-39 1-04(11b) includes "...the professional staff of an interim school district."

If the consortium salary is paid through a current active employer, no additional information is necessary. However, if the salary is paid directly through the consortium, that consortium must be set up with TFFR as a participating employer. Employer Payment Plan and Notice of School District Change forms will need to be completed. TFFR will assign the consortium an employer number since the Department of Public Instruction does not assign employer numbers for consortiums. If you are aware of any consortium paying salary directly to employees and the consortium has not completed the paperwork with TFFR to become a participating employer, please contact Durene for assistance.

substitute teaching may be performed during the waiting period.

The critical shortage areas are determined each year by the Education Standards and Practices Board (ESPB). For the 2006-07 school year, all subject areas are deemed critical except elementary education and physical education. A critical shortage exception may also be requested based on geographical area.

Each year a retiree must reapply for the CSA exception and complete a TFFR Retired Member Employment Notification form within 30 days of employment. Failure to notify TFFR will result in a \$250 employer penalty and loss of one month of retirement benefits for the retired member. A new form must be completed each year a retiree returns to covered employment.

Retirees can also return to teach under the benefit suspension and recalculation option. Special provisions apply in these situations.

Employing Retirees in Critical Shortage Areas

In addition to the "General Rule," retired teachers may also return to TFFR covered employment in an approved "Critical Shortage Area" (CSA) and exceed the annual hour limit without losing retirement benefits. If retired prior to January 1, 2001, no waiting period is required. However, if the retirement date is after January 1, 2001, a one year waiting period is required. Only non-contracted

Legislative Summary

For an update regarding legislative proposals affecting TFFR employers and members, please see the enclosed Report Card newsletter.



Pension Note Requirements (GASB #25)

TFFR receives numerous requests at the end of each fiscal year from various accounting firms requiring the dollar amount of contributions reported and paid by a given school district. The requested information is located on the final fiscal year-end employer summary report provided to school districts each August. On the final page of the summary report (employer totals section), the dollar amount of the contributions reported and paid are documented.

Since this documentation is provided to the school district on a fiscal year basis, the requests will be referred to the individual school district(s).

Enclosed is your final fiscal year-end employer summary report and a copy of the GASB #25 Disclosure Statement for your records.

Forms

Enclosed is a small supply of TFFR forms . If you need additional forms, please visit our website: <http://www.nd.gov/rio> or contact our office. The forms enclosed are:

Member Action Form
Notice of Termination Form
Retired Member Employment Notification

Reminders

- Effective January 2005, the Social Security Protection Act (SSPA) of 2004 required state and local government employers to complete form SSA-1945 when hiring new employees into a non-Social Security covered position. The employer must provide the individual with a notice

explaining that benefits from Social Security covered employment may be reduced because of the non-Social Security covered employment. The individual must sign the notice before starting employment. The employer must send the signed notice to the retirement system that covers the individual (TFFR). If you need additional information, contact the local Social Security office or visit the Social Security website: <http://www.ssa.gov/slge/>.

- A Notification of School District Change form must be filed with TFFR when a district has a change in name, superintendent, administrator, business manager, individual preparing the report if not the business manager, address, telephone number, fax number, or e-mail address. This will ensure we have current information on file when corresponding with each district.
- If you are employing a new teacher or have teachers with a change in their name or address, TFFR will need a new Member Action form.
- If you are employing a TFFR retiree, please complete the TFFR Retired Member Employment Notification form. This form must be completed each year a retiree is employed.

Contact Durene with all your employer reporting questions.

P.S. Curt Richter is no longer employed with TFFR. Best of luck on his new job!

